Calculation of Tax:—

The annual ratable value of a building shall be the gross annual rent as defined in clause (t) of Section 2, less a deduction of sixteen and two-thirds per cent of such annual rent, and the said deduction shall be in lieu of all allowances for repairs or any other account whatsoever.

Any inhabitants of the Municipality objecting to the imposition of above taxes or to the amount or rates proposed or to the Classes or property to be made liable thereto or to any of the exemption proposed may within one month from the date of publication of the notice send his objection in writing to the Municipal Council.

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C. H. BASAVAPPA NAIK, *Municipal Commr.*

OFFICE OF THE COMMISSIONER, CITY MUNICIPAL COUNCIL, SHIMOGA.

Notification dated 17th April 1967.

No. C 12. PR. 5/67-8. Notice is hereby given to the inhabitants of Shimoga City, that the Municipal Council have resolved at their meeting held on 1st April 1967 to revise the rates of License fees on certain trades and also proposed to levy License fees on additional items of Dangerous and Offensive Trades liable under sub-sections (1) and (2) of Sections 256 and 258 of the Mysore Municipalities Act, 1964.

1 Name of the Tax:—License Fees.

2 Class of Dangerous and Offensive Trades liable.—As specified in Parts I and II of the Schedule annexed.

3 Exemption proposed.—Nil.

4 The amount of rate of assessment of each such class.—As specified in the Schedule annexed.

Any inhabitant of the Shimoga City objecting the levy of the Tax or to the amount or rate proposed or to the classes or property to be made liable thereto or to any of the exemptions proposed may within one month from the date of publication in this notice send his objections, in writing, to the Municipal Council, Shimoga.

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C. H. BASAVAPPA NAIK, *Municipal Commissioner.*

Proposed Schedule for Levy of License Fees on Dangerous and Offensive Trades (under sub-section (1) and (2) of Sections 256 and 259 of Mysore Municipalities Act, 1964).

Sl. No.	Items.	Existing.	Proposed.
1	2	3	4
	PART I.		
	Purposes for which premises may not be used without a licence. Carrying out any of the following Trades or Operations connected with trades :—	Rs.	Rs.
	1st Class Rs. 3,001 and above.	100	150
	2nd Class 2,001 to 3,000	50	75
	3rd Class 1,001 to 2,000	25	40
	4th Class upto Rs. 1.000	10	25
	Sweet meet Stalls, Khara Stalls, Hawkers.	10	25
2	Parching Grains.	—	15
3	Baking (Bakery)	10	25
4	Cinematograph Films by any process whatsoever—Treating of.	—	10
5	Cinematograph Film.—Shooting of.	—	10
6	Chillies or Masala or corn or Seeds. Grinding of by Mechanical means (Electric Machinery)	—	10
7	Cloth, Yarn or leather in Indigo or in other Colours.—Dyeing or Printing.	—	10
8	Cloth or yarn.—Bleaching.	—	10

1	2	3	4
9	Groundnut seeds, Tamarind Seeds or any other seeds—parching by Electric power.	—	25
10	Hair Dressing Saloons or Barber shops.	5	5
11	Hides or Skin whether Raw or dried —tanning processing or packing place.	—	10
12	Leather goods—Manufacturing by Mechanical Means (Electrical Power)	—	10
13	Litho press by hand running.	—	5
14	Metal Casting by cock or Electrical Power.	—	50
15	Printing Press by Manual Labour.	—	10
16	Printing Press by Electrical Power.	—	20
17	Carrying on the trade or business of any operations connected with the trade of.	—	
	(i) Anto Car or auto Cycle servicing or repairing ...	—	10 to 50
	(ii) Blacksmithy	—	5
	(iii) Copper Smithy ...	—	5
	(iv) Electroplating ...	—	5
	(v) Goldsmithy ...	—	5
	(vi) Photography Studio ...	—	10
	(vii) Radio. Wireless receiving set, selling, repairing, Servicing or Manufaturing Silvee Smithy.	—	10
	(viii) Silver Smithy	—	5
	(ix) Timber or wood eawing or cutting by Mechanical or Electric Power.	—	50
	(xi) Washermen Trade (Dhoby) ...	—	5
	(xii) Welding of metal by Electric, Gas or any process whatsoever.	—	5 to 10
18	Manufacturing, packing, pressing cleaning, cleansing, boiling, melting, grinding, or preparing, by any process whatsoever any of the following articles		
	(a) Aerated Waters ...	10	25
	(b) Bidis (Indigenous cigarettes), Snuff, cigars or Cigarettes.	—	5
	(c) Bones stocking ...	—	5
	(d) Bricks or tiles by hand power ...	—	5
	(e) Bricks or tiles by Mechanical Power ...	—	10
	(f) Cement concrete designs or Models ...	—	10
	(g) Charcoal ...	6	6
	(h) Soap Manufacturing ...	—	25
	(i) Sweetmeet and Confectionery goods. ...	10	10 to 25
	(j) Wooden Furniture, Boxes' barrels, Khokas, or other articles of wood or of plywood or of Sandalwood.	—	
	(k) Sugar. ...	—	500

PART II.

Articles which may not be stored in any premises without a Licence.

1	Bamboos ...	—	5
2	Bidi Leaves ...	—	5
3	Blasting Powder ...	—	5
4	Chillies ...	—	10
5	Fire wood ...	6	10
6	Fireworks ...	—	10
7	Grass ...	—	5
8	Methylated Spirit, denatued spirit or French polish, Liquor.	—	10 to 50
9	Oil other that petroleum ...	—	10 to 25
10	Petroleum other than dangerous petroleum, as defined in the Petroleum Act, 1934.	—	50 to 100

..... Commissioner.